STATUS OF THE CLAIMS:

1. (Currently Amended) A magnetic encoder mounted on a bearing unit, comprising:

a reinforcing ring; and

a multi-pole magnet for detecting the rotation speed thereof, wherein:

 $\frac{\mbox{the said}}{\mbox{said}}$ multi-pole magnet is attached to the outside surface of $\frac{\mbox{the said}}{\mbox{reinforcing ring, and}}$

a peelable protective cover made of magnetic rubber and adhesively and peelably is attached to the surface of the said multi-pole magnet by magnetic force attraction therebetween.

2. (Currently Amended) The magnetic encoder according to claim 1, wherein: the <u>said</u> protective cover is provided with a handle.

3. (Canceled)

4. (Currently Amended) A The magnetic encoder according to claim 1 mounted on a bearing unit comprising a reinforcing ring and a multi-pole magnet for detecting the rotation speed thereof, wherein:

the <u>said</u> multi-pole magnet is attached to the outside surface of the <u>said</u> reinforcing ring, and a film-shaped protective cover is attached to the surface of the <u>said</u> multi-pole magnet.

5. (Currently Amended) The magnetic encoder according to claim 4, wherein: the <u>said</u> protective cover is colored.

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6. (Currently Amended) A bearing unit with an attached magnetic encoder mounted on the bearing unit, comprising <u>:</u>

a reinforcing ring, and

a multi-pole magnet for detecting the rotation speed thereof, wherein:

the <u>said</u> multi-pole magnet is attached to the outside surface of the <u>said</u> reinforcing ring, and a peelable protective cover is <u>made of magnetic rubber and</u> <u>adhesively and peelably</u> attached to the surface thereof; and wherein:

the <u>said</u> protective cover is adapted to be removed from the surface of the <u>said</u> multi-pole magnet after the magnetic encoder has been mounted on the bearing unit.

- 7. (Canceled)
- 8. (Currently Amended) The bearing unit with an attached magnetic encoder according to claim 6, wherein:

the said protective cover is provided with a handle.

- 9. (Canceled)
- 10. (Canceled)
- 11. (currently amended) The bearing unit with an attached magnetic encoder according to claim 6, wherein:

the <u>said</u> magnetic encoder is combined with a seal member having seal lips, and is mounted on the bearing unit.

- 12. (Canceled)
- 13. (Canceled)

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- 14. (Canceled)
- 15. (Canceled)
- 16. (Canceled)
- 17. (New) The magnetic encoder according to claim 1, wherein: said protective cover is made of magnetic rubber which was previously magnetized.
 - 18. (New) The magnetic encoder according to claim 1, wherein: said protective cover is colored for discriminating its specie.